



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0374-48944841

**16 Gallatin County**

**0374 West Yellowstone K-12**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Spring Binfet **Phone #:** (406) 646-7617

(Signature)

(Date)

**Chair, Board of Trustees:** John Gospodarek

(Signature)

(Date)

**County Superintendant** Laura Axtman

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0374 West Yellowstone K-12**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Interest Earning	LOCAL		
113	Federal 604	LOCAL	Local	Local
125	IDEA Part B 14-15	FEDERAL		
126	IDEA Part B 15-16	FEDERAL		
181	Michael Keith Trust	LOCAL		
184	EXXON-STORY DISTRIBUTING	LOCAL	LOCAL	
185	1st Security Bank	LOCAL		
186	West Yellowstone Foundation	LOCAL		
188	Kekich Memorial	LOCAL		
189	Library Donations	LOCAL		
190	Yellowstone Basin Bank	LOCAL		
191	Take a Kid Fishing	LOCAL		
195	Insurance Reimbursement	LOCAL		
196	Cross Country Track Team Donations	LOCAL		
197	Delaware North Donations	LOCAL		
198	MTDEQ - Recycling Mini Grant	LOCAL		
199	Music Program Donation	LOCAL		
200	Century Link Business Grant	LOCAL		
201	Firehole Ranch Donation	LOCAL		
202	ACS Science Coaches Grant	LOCAL		
203	FSB Debit Card Proceeds	LOCAL		
204	ASM Grant	LOCAL		
205	NCAA Grant	LOCAL		
206	CLAWS Awards Trips	LOCAL		
207	Karen Cox Grant	LOCAL		
208	Chlebnik Kindergarten Donation	LOCAL		
209	Vocational Rehabilitation Grant PETS	STATE		
210	Barta Spanish Donation	LOCAL		
211	Releaf Grant	LOCAL		
212	McDonald's Driver's Education Donation	LOCAL		
214	Share Our Strength Breakfast Grant	STATE		
215	ACT + Writing Grant	STATE		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
272	2PB Business Class	LOCAL		
316	Title I, Part A, Improving Basic Programs 15-16	FEDERAL		
333	Medicaid Reimbursement	STATE		
365	OTO Indian Education	STATE		
366	OTO Capital Investment	STATE		
367	State OTO FullTime Kindergarten Startup	STATE	367	state
414	Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 13-14	FEDERAL		
415	Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 14-15	FEDERAL		
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	FEDERAL		84.358A
445	Title II Part A 14-15	FEDERAL		
446	Title II, Part A 15-16	FEDERAL		84.367
516	Vo Ed Tech Ed/Business	STATE		
517	Vo Ed Tech Ed/Industrial Arts	STATE	160374	State
816	Vo Ed Carl Perkins Basic Grant 15-16	FEDERAL		

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**0374 West Yellowstone K-12**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	314,750.84	33,595.62		31,269.15
02	Taxes Receivable - Real and Personal (120-149)	22,550.58	2,526.94		
03	Taxes Receivable - Protested (150-159)	23,644.52	2,748.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	382.44			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	361,328.38	38,871.06		31,269.15
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	43,417.70			1,340.99
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	43,417.70			1,340.99
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	46,195.10	5,275.44		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	18,599.22			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	253,116.36	33,595.62		29,928.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	271,715.58	33,595.62		29,928.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	361,328.38	38,871.06		31,269.15

# Trustees' Financial Summary

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0374 West Yellowstone K-12

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,907.08	51,504.21	171,987.62	44,842.54
02	Taxes Receivable - Real and Personal (120-149)	1.07			32.65
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,269.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,908.15	51,504.21	175,256.62	44,875.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			15,680.93	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			15,680.93	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1.07			32.65
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			14,614.59	
48	Fund Balance for Budget	3,907.08	51,504.21	144,961.10	44,842.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,907.08	51,504.21	159,575.69	44,842.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,908.15	51,504.21	175,256.62	44,875.19

# Trustees' Financial Summary

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0374 West Yellowstone K-12

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,408.24			6,805.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	175.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,583.24			6,805.01
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	85.46			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	85.46			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,497.78			6,805.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,497.78			6,805.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,583.24			6,805.01

# Trustees' Financial Summary

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**0374 West Yellowstone K-12**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,923.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,923.46	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,923.46	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,923.46	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,923.46	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,165.54	15,876.18		(21,418.98)
02	Taxes Receivable - Real and Personal (120-149)	776.01			10,191.43
03	Taxes Receivable - Protested (150-159)	1,003.11			12,902.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,944.66	15,876.18		1,675.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,779.12			23,094.17
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	35,165.54	15,876.18		(21,418.98)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,165.54	15,876.18		(21,418.98)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,944.66	15,876.18		1,675.19

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,908,014.10	64,526.85		
02	Taxes Receivable - Real and Personal (120-149)		604.73		
03	Taxes Receivable - Protested (150-159)		925.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,908,014.10	66,057.30		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	340,230.71			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>	340,230.71			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,530.45		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,567,783.39	64,526.85		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,567,783.39	64,526.85		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,908,014.10	66,057.30		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			44,338.32	42,310.61
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			44,338.32	42,310.61
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			44,338.32	42,310.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>			44,338.32	42,310.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			44,338.32	42,310.61



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,913.05	17,409.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	8,364.82			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,277.87	17,409.80		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	36,277.87	17,409.80		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	36,277.87	17,409.80		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,277.87	17,409.80		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	903,143.79	913,798.63
1190	Penalties and Interest on Taxes	1,754.89	1,841.56
1310	Individual Tuition	4,593.52	4,878.00
1320	Tuition from Schl Dists Within State	1,311.00	1,369.40
1510	Interest Earnings	2,700.75	3,914.15
1910	Rentals	300.00	300.00
1945	Fees - Users/Resale of Supplies	921.01	847.58
3110	Direct State Aid	839,203.30	869,041.98
3111	Quality Educator	69,966.00	71,599.00
3112	At Risk Student	6,145.84	6,484.18
3113	Indian Education For All	5,263.20	5,345.28
3114	American Indian Achievement Gap	400.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	39,280.50	38,556.00
3116	Data For Achievement	3,870.00	5,120.00
3118	Natural Resource Development	5,980.30	9,756.38
3444	State School Block Grant	145,125.66	145,125.66
3445	State Combined Fund School Block Grant	3,059.88	3,059.88
3446	SB96 Block Grant Reimbursement	8,292.17	0.00
3447	SB96 Combined Block Grant Reimbursement	786.93	0.00
5300	Operating Transfers from Other Funds	580.21	111.66
6100	Material Prior Period Revenue Adjustments	5,095.95	54,563.62
9710	Residual Equity Transfers In	2,909.67	4.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,050,684.57</b>	<b>2,136,127.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	843,041.53	879,291.45
			2XX Personal Services - Employee Benefits	97,463.95	88,664.81
			3XX Purchased Professional and Technical Services	1,777.00	25.23
			4XX Purchased Property Services	9,466.54	10,077.33
			5XX Other Purchased Services	418.57	1,093.41
			6XX Supplies and Materials	67,681.30	57,370.53
			7XX Property and Equipment Acquisition	25,815.92	752.51
			810 Dues and Fees	190.00	250.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	45,054.39	39,170.53

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	955.96	6,209.92
			3XX Purchased Professional and Technical Services	259.65	0.00
			5XX Other Purchased Services	840.18	1,865.67
			6XX Supplies and Materials	979.54	2,627.49
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	775.00	0.00
			5XX Other Purchased Services	3,588.07	4,004.86
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	26,943.25	33,025.60
			2XX Personal Services - Employee Benefits	1,621.58	1,377.08
			5XX Other Purchased Services	0.00	208.56
			6XX Supplies and Materials	5,598.35	5,433.75
			810 Dues and Fees	0.00	654.79
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	89,010.09	97,092.14
			2XX Personal Services - Employee Benefits	11,410.19	10,179.00
			3XX Purchased Professional and Technical Services	32,602.07	21,127.79
			5XX Other Purchased Services	52,599.85	48,211.48
			6XX Supplies and Materials	15,208.13	14,295.40
			810 Dues and Fees	5,803.76	7,657.71
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	38,500.00	40,599.96
			2XX Personal Services - Employee Benefits	6,455.50	6,485.10
			5XX Other Purchased Services	462.32	1,889.62
			6XX Supplies and Materials	1,428.75	564.27
			810 Dues and Fees	960.00	480.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	58,790.63	68,445.39
			2XX Personal Services - Employee Benefits	4,320.70	5,943.71
			5XX Other Purchased Services	6,479.89	6,953.93
			6XX Supplies and Materials	12,444.52	18,262.96
			810 Dues and Fees	541.00	285.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	73,457.19	88,188.92
			2XX Personal Services - Employee Benefits	14,455.87	15,995.74
			3XX Purchased Professional and Technical Services	3,806.78	0.00
			4XX Purchased Property Services	103,671.37	85,010.84
			5XX Other Purchased Services	70.10	617.11
			6XX Supplies and Materials	28,024.68	22,244.09
			7XX Property and Equipment Acquisition	19,451.06	9,787.76
			810 Dues and Fees	217.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services	3,040.08	5,976.49
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	47,313.24	42,434.33
		2XX	Personal Services - Employee Benefits	3,942.98	6,711.02
		3XX	Purchased Professional and Technical Services	917.00	1,052.29
		5XX	Other Purchased Services	0.00	989.65
		6XX	Supplies and Materials	1,910.39	2,413.88
		7XX	Property and Equipment Acquisition	1,907.29	577.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	8,899.00	8,907.00
	<b>316 Data For Achievement</b>				
	<b>23XX Support Services - General Administration</b>				
		3XX	Purchased Professional and Technical Services	0.00	1,113.24
		6XX	Supplies and Materials	3,096.00	345.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
		3XX	Purchased Professional and Technical Services	3,503.00	3,495.00
		6XX	Supplies and Materials	512.00	3,826.75
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	57,770.55	89,199.23
		2XX	Personal Services - Employee Benefits	2,171.45	6,953.53
		4XX	Purchased Property Services	1,235.43	1,073.98
		6XX	Supplies and Materials	7,531.48	4,662.97
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	6,103.79	15,875.45
		2XX	Personal Services - Employee Benefits	3,967.84	3,102.35
		6XX	Supplies and Materials	120.50	490.16
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services	6,170.99	7,736.29
	<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	29,427.11	27,912.06
		2XX	Personal Services - Employee Benefits	171.70	1,958.75
		5XX	Other Purchased Services	8,879.90	8,204.32
		6XX	Supplies and Materials	691.49	433.04
		810	Dues and Fees	2,693.50	2,130.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			5XX Other Purchased Services	45,344.13	49,696.95	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	44,737.20	45,791.36	
			2XX Personal Services - Employee Benefits	439.30	1,003.22	
			3XX Purchased Professional and Technical Services	0.00	393.15	
			5XX Other Purchased Services	12,167.68	16,358.88	
			6XX Supplies and Materials	4,871.38	14,970.46	
			810 Dues and Fees	4,920.00	2,500.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,102.37	2,582.07	
			6XX Supplies and Materials	0.00	1,047.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,029,201.00	2,084,339.29	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					257,043.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,136,127.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,084,339.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	18,599.22	Less Last Year	55,715.38	(4b)	-37,116.16	
					-37,116.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					271,715.58	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	118,414.46	106,759.60
	1190 Penalties and Interest on Taxes	155.81	202.44
	1510 Interest Earnings	113.77	217.66
	2220 County On-Schedule Trans Reimb	15,454.17	15,244.00
	3210 State On-Schedule Trans Reimb	15,454.18	15,244.00
	3444 State School Block Grant	6,354.22	6,354.22
	3446 SB96 Block Grant Reimbursement	1,072.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>157,018.65</b>	<b>144,021.92</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	74,324.54	84,726.13
		2XX	Personal Services - Employee Benefits	6,259.14	8,185.92
		5XX	Other Purchased Services	61,572.26	62,603.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>142,155.94</b>	<b>155,515.65</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	45,089.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,021.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	155,515.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,595.62	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.91	169.67
	1611 National School Lunch Program	37,812.72	39,972.26
	1613 Special Milk Program	0.00	1,047.48
	1630 Catering Sales	0.00	127.00
	1632 Daily Adult Sales	2,652.75	3,811.52
	1634 Daily Ala Carte Sales	47.30	5.00
	3220 State Food Services Match	0.00	197.15
	4550 Federal Child Nutrition	53,531.33	59,363.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>94,067.01</b>	<b>104,693.44</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	44,344.95	50,655.39
			2XX Personal Services - Employee Benefits	1,325.16	6,758.89
			4XX Purchased Property Services	0.00	2,672.00
			5XX Other Purchased Services	735.01	2,344.58
			6XX Supplies and Materials	37,056.97	40,164.46
			810 Dues and Fees	281.61	186.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>83,743.70</b>	<b>102,781.32</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	28,016.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,693.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,781.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,928.16	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.48	15.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6.48</u>	<u>15.84</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					3,891.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,907.08 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	140.12	269.61
	2240 County Retirement Distribution	242,729.77	230,119.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>242,869.89</b>	<b>230,388.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	138,919.63	143,587.41	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	7,470.12	6,527.55	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,520.10	5,577.94	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	14,357.03	16,065.47	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,458.41	6,857.28	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	9,245.95	10,963.00	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	11,711.96	14,121.34	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,845.22	13,508.65	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,720.26	6,511.84	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,386.25	9,419.21	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,060.68	5,606.40	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,859.13	4,548.20	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,753.48	5,238.40	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	7,053.68	7,640.31	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				239,361.90	256,173.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					77,288.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					230,388.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					256,173.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,504.21	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>100 Interest Earning</b>		
	1510 Interest Earnings	591.81
	6100 Material Prior Period Revenue Adjustments	2,060.85
<b>125 IDEA Part B 14-15</b>		
	5700 Resources Transferred from Other School Districts or Cooperatives	289.29
<b>126 IDEA Part B 15-16</b>		
	5700 Resources Transferred from Other School Districts or Cooperatives	25,472.00
<b>181 Michael Keith Trust</b>		
	1920 Contributions/Donations from Private Sources	337.00
<b>184 EXXON-STORY DISTRIBUTING</b>		
	1920 Contributions/Donations from Private Sources	1,000.00
<b>185 1st Security Bank</b>		
	1920 Contributions/Donations from Private Sources	2,000.00
<b>186 West Yellowstone Foundation</b>		
	1920 Contributions/Donations from Private Sources	3,683.00
<b>188 Kekich Memorial</b>		
	1920 Contributions/Donations from Private Sources	1,000.00
<b>189 Library Donations</b>		
	1920 Contributions/Donations from Private Sources	885.80
<b>191 Take a Kid Fishing</b>		
	1920 Contributions/Donations from Private Sources	2,000.00
<b>196 Cross Country Track Team Donations</b>		
	1920 Contributions/Donations from Private Sources	400.00
<b>197 Delaware North Donations</b>		
	1920 Contributions/Donations from Private Sources	10,000.00
<b>198 MTDEQ - Recycling Mini Grant</b>		
	1920 Contributions/Donations from Private Sources	500.00
<b>199 Music Program Donation</b>		
	1920 Contributions/Donations from Private Sources	555.39
<b>201 Firehole Ranch Donation</b>		
	1920 Contributions/Donations from Private Sources	600.00
<b>202 ACS Science Coaches Grant</b>		
	1920 Contributions/Donations from Private Sources	500.00
<b>203 FSB Debit Card Proceeds</b>		
	1920 Contributions/Donations from Private Sources	705.00
<b>204 ASM Grant</b>		
	1920 Contributions/Donations from Private Sources	465.00
<b>205 NCAA Grant</b>		
	1920 Contributions/Donations from Private Sources	1,350.00



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<b>206 CLAWS Awards Trips</b>	
1920 Contributions/Donations from Private Sources	2,180.00
<b>207 Karen Cox Grant</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>208 Chlebnik Kindergarten Donation</b>	
1920 Contributions/Donations from Private Sources	100.00
<b>209 Vocational Rehabilitation Grant PETS</b>	
4740 Pre-Employment Transition Services (DPHHS)	8,750.00
<b>210 Barta Spanish Donation</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>211 Releaf Grant</b>	
1920 Contributions/Donations from Private Sources	200.00
<b>212 McDonald's Driver's Education Donation</b>	
1920 Contributions/Donations from Private Sources	5,000.00
<b>214 Share Our Strength Breakfast Grant</b>	
1920 Contributions/Donations from Private Sources	3,200.00
<b>215 ACT + Writing Grant</b>	
4710 GEAR UP	90.00
<b>316 Title I, Part A, Improving Basic Programs 15-16</b>	
4200 Title I, Part A, Improving Basic Programs	48,649.00
<b>333 Medicaid Reimbursement</b>	
3357 Montana Administrative Claiming Reimbursement	5,186.94
<b>414 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 13-14</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,888.50
<b>415 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 14-15</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,048.00
<b>445 Title II Part A 14-15</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,653.00
<b>446 Title II, Part A 15-16</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,943.13
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	586.00
<b>516 Vo Ed Tech Ed/Business</b>	
3900 State Career & Technical Ed Entitlement	2,384.00
<b>517 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	755.00
<b>816 Vo Ed Carl Perkins Basic Grant 15-16</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,184.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>173,192.71</u></u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0374-48944841

**16 Gallatin County**

**0374 West Yellowstone K-12**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
113	Federal 604				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits		12,577.07
		7XX	Property and Equipment Acquisition		6,850.00
			<b>113 Subtotal</b>		<u>19,427.07</u>
126	IDEA Part B 15-16				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		18,321.23
		2XX	Personal Services - Employee Benefits		7,150.77
			<b>126 Subtotal</b>		<u>25,472.00</u>
181	Michael Keith Trust				
	720	School Sponsored Athletics			
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials		1,914.97
			<b>181 Subtotal</b>		<u>1,914.97</u>
185	1st Security Bank				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		164.26
		7XX	Property and Equipment Acquisition		2,735.43
			<b>185 Subtotal</b>		<u>2,899.69</u>
186	West Yellowstone Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		3,189.37
		7XX	Property and Equipment Acquisition		1,549.87
	222X	Educational Media Services			
		6XX	Supplies and Materials		199.61
	27XX	Student Transportation Services			
		5XX	Other Purchased Services		903.00
	280	Special Education - Local and State			
	1XXX	Instruction			
		6XX	Supplies and Materials		200.00
	392	State Career & Technical Ed Entitlement - Business			
	1XXX	Instruction			
		6XX	Supplies and Materials		100.00
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX	Instruction			
		6XX	Supplies and Materials		100.00
			<b>186 Subtotal</b>		<u>6,241.85</u>



# Trustees' Financial Summary

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**16 Gallatin County**

**0374 West Yellowstone K-12**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
189	Library Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			20.08
		189 Subtotal			20.08
191	Take a Kid Fishing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			460.00
	27XX Student Transportation Services				
		5XX Other Purchased Services			227.80
		191 Subtotal			687.80
195	Insurance Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			9,500.00
		2XX Personal Services - Employee Benefits			726.94
	23XX Support Services - General Administration				
		810 Dues and Fees			1,064.38
		195 Subtotal			11,291.32
197	Delaware North Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,059.85
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX Supplies and Materials			7,019.86
		197 Subtotal			8,079.71
198	MTDEQ - Recycling Mini Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			369.92
		198 Subtotal			369.92
200	Century Link Business Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		5XX Other Purchased Services			94.05
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX Supplies and Materials			4,898.58
		200 Subtotal			4,992.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
203	FSB Debit Card Proceeds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		41.52
			<b>203 Subtotal</b>		41.52
204	ASM Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		448.15
			<b>204 Subtotal</b>		448.15
205	NCAA Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		5XX	Other Purchased Services		173.60
		6XX	Supplies and Materials		901.20
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries		225.00
		2XX	Personal Services - Employee Benefits		31.87
		6XX	Supplies and Materials		18.00
			<b>205 Subtotal</b>		1,349.67
206	CLAWS Awards Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,165.00
			<b>206 Subtotal</b>		2,165.00
207	Karen Cox Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX	Supplies and Materials		374.56
		7XX	Property and Equipment Acquisition		125.00
			<b>207 Subtotal</b>		499.56
210	Barta Spanish Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		80.07
			<b>210 Subtotal</b>		80.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
211	Releaf Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			200.00
		211 Subtotal			200.00
215	ACT + Writing Grant				
	471 GEAR UP				
	21XX Support Services - Students				
		6XX Supplies and Materials			90.12
		215 Subtotal			90.12
316	Title I, Part A, Improving Basic Programs 15-16				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			34,031.92
		2XX Personal Services - Employee Benefits			13,897.02
		5XX Other Purchased Services			721.84
		316 Subtotal			48,650.78
333	Medicaid Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			162.50
		2XX Personal Services - Employee Benefits			43.75
		6XX Supplies and Materials			3,750.00
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			1,146.70
		6XX Supplies and Materials			250.00
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX Supplies and Materials			2,400.00
		333 Subtotal			7,752.95
367	State OTO FullTime Kindergarten Startup				
	367 OTO Full-time Kindergarten Start-up				
	1XXX Instruction				
		6XX Supplies and Materials			2,449.06
		7XX Property and Equipment Acquisition			1,040.92
		367 Subtotal			3,489.98
414	Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 13-14				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX Supplies and Materials			618.50
		414 Subtotal			618.50



# Trustees' Financial Summary

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**0374 West Yellowstone K-12**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
415	Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 14-15				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		6,886.00
			<b>415 Subtotal</b>		6,886.00
416	Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 15-16				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		21,161.32
			<b>416 Subtotal</b>		21,161.32
445	Title II Part A 14-15				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		3,900.00
			5XX Other Purchased Services		345.13
			<b>445 Subtotal</b>		4,245.13
446	Title II, Part A 15-16				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		4,003.72
			<b>446 Subtotal</b>		4,003.72
516	Vo Ed Tech Ed/Business				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		2,765.72
			810 Dues and Fees		86.00
			<b>516 Subtotal</b>		2,851.72
517	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		980.63
			<b>517 Subtotal</b>		980.63
816	Vo Ed Carl Perkins Basic Grant 15-16				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		2,324.73
			810 Dues and Fees		359.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services		500.00
			<b>816 Subtotal</b>		3,183.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>190,095.59</b>



# Trustees' Financial Summary

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**0374 West Yellowstone K-12**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					161,863.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					173,192.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					190,095.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	14,614.59	Less Last Year	0.00	(4b)	14,614.59
					14,614.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					159,575.69 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Interest Earning	2,652.66	0.00	2,652.66
113 Federal 604	0.00	19,427.07	-19,427.07
125 IDEA Part B 14-15	289.29	0.00	289.29
126 IDEA Part B 15-16	25,472.00	25,472.00	0.00
181 Michael Keith Trust	337.00	1,914.97	-1,577.97
184 EXXON-STORY DISTRIBUTING	1,000.00	0.00	1,000.00
185 1st Security Bank	2,000.00	2,899.69	-899.69
186 West Yellowstone Foundation	3,683.00	6,241.85	-2,558.85
188 Kekich Memorial	1,000.00	0.00	1,000.00
189 Library Donations	885.80	20.08	865.72
191 Take a Kid Fishing	2,000.00	687.80	1,312.20
195 Insurance Reimbursement	0.00	11,291.32	-11,291.32
196 Cross Country Track Team Donations	400.00	0.00	400.00
197 Delaware North Donations	10,000.00	8,079.71	1,920.29
198 MTDEQ - Recycling Mini Grant	500.00	369.92	130.08
199 Music Program Donation	555.39	0.00	555.39
200 Century Link Business Grant	0.00	4,992.63	-4,992.63
201 Firehole Ranch Donation	600.00	0.00	600.00
202 ACS Science Coaches Grant	500.00	0.00	500.00
203 FSB Debit Card Proceeds	705.00	41.52	663.48
204 ASM Grant	465.00	448.15	16.85
205 NCAA Grant	1,350.00	1,349.67	0.33
206 CLAWS Awards Trips	2,180.00	2,165.00	15.00
207 Karen Cox Grant	500.00	499.56	0.44
208 Chlebnik Kindergarten Donation	100.00	0.00	100.00
209 Vocational Rehabilitation Grant PETS	8,750.00	0.00	8,750.00
210 Barta Spanish Donation	500.00	80.07	419.93
211 Releaf Grant	200.00	200.00	0.00



# Trustees' Financial Summary

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**0374 West Yellowstone K-12**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
212 McDonald's Driver's Education Donation	5,000.00	0.00	5,000.00
214 Share Our Strength Breakfast Grant	3,200.00	0.00	3,200.00
215 ACT + Writing Grant	90.00	90.12	-0.12
316 Title I, Part A, Improving Basic Programs 15-16	48,649.00	48,650.78	-1.78
333 Medicaid Reimbursement	5,186.94	7,752.95	-2,566.01
367 State OTO FullTime Kindergarten Startup	0.00	3,489.98	-3,489.98
414 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 13-14	8,888.50	618.50	8,270.00
415 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 14-15	21,048.00	6,886.00	14,162.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	0.00	21,161.32	-21,161.32
445 Title II Part A 14-15	5,653.00	4,245.13	1,407.87
446 Title II, Part A 15-16	2,529.13	4,003.72	-1,474.59
516 Vo Ed Tech Ed/Business	2,384.00	2,851.72	-467.72
517 Vo Ed Tech Ed/Industrial Arts	755.00	980.63	-225.63
816 Vo Ed Carl Perkins Basic Grant 15-16	3,184.00	3,183.73	0.27
<b>Total</b>	<b>173,192.71</b>	<b>190,095.59</b>	<b>-16,902.88</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,100.20	150.79
	1190 Penalties and Interest on Taxes	4.37	4.20
	1510 Interest Earnings	79.51	193.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,184.08	348.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	650	Adult Basic Education/GED Programs				
		1XXX	Instruction			
			6XX	Supplies and Materials	3,700.00	2,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,700.00	2,750.00	

Schedule Of Changes Worksheet			Fund Code 17
Beginning Fund Balance			47,243.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			348.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			2,750.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			44,842.54 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.00	11.95
	1982 Summer Session - Driver's Education Fees	0.00	3,300.00
	3260 State Driver's Education Reimbursement	874.97	1,633.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>880.97</b>	<b>4,945.17</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,000.00	0.00
			2XX Personal Services - Employee Benefits	16.27	0.00
			4XX Purchased Property Services	1,300.00	248.40
			5XX Other Purchased Services	344.65	103.46
			6XX Supplies and Materials	462.10	22.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,123.02</b>	<b>373.86</b>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					-73.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,945.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					373.86 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,497.78 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	58.31	56.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58.31	56.41

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	580.21	111.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				580.21	111.66

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	6,860.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,805.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.45	42.41
	4820 Federal Impact Aid - Title VIII	313.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>331.08</b>	<b>42.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 26

Beginning Fund Balance	9,881.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,923.46	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	39,710.14	38,813.00	
	1190 Penalties and Interest on Taxes	53.72	79.80	
	1510 Interest Earnings	16.59	166.04	
	3281 State Technology Aid	1,917.34	1,916.50	
	6100 Material Prior Period Revenue Adjustments	0.00	-5,325.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,697.79	35,650.34	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		2,385.57	6,194.81
		4XX Purchased Property Services		0.00	10,168.00
		5XX Other Purchased Services		669.43	683.19
		6XX Supplies and Materials		3,485.84	0.00
		7XX Property and Equipment Acquisition		3,236.00	23,856.00
		810 Dues and Fees		160.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,936.84	40,902.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						46,907.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,650.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,902.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	6,490.00	(4b)	-6,490.00	
						-6,490.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,165.54 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.92	62.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23.92</u>	<u>62.91</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					15,813.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,876.18 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,909.67	480,047.08
	1190 Penalties and Interest on Taxes	0.00	446.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,909.67</u>	<u>480,493.42</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	0.00	280,000.00
			850 Interest on Debt	0.00	221,907.50
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	2,909.67	4.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,909.67</u>	<u>501,912.40</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	480,493.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	501,912.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-21,418.98	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0374-48944841

**16 Gallatin County**

**0374 West Yellowstone K-12**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	60,946.76
	5110 Sale of Bonds	0.00	7,417,316.75
	6100 Material Prior Period Revenue Adjustments	0.00	-12,750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>7,465,513.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	1,053.50
			5XX Other Purchased Services	0.00	394.00
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	0.00	22,180.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	369,469.54
			7XX Property and Equipment Acquisition	0.00	469,193.51
			8XX Other Expenditures	0.00	35,439.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>897,730.12</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,465,513.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					897,730.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,567,783.39 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	36,021.58	35,815.02
	1190 Penalties and Interest on Taxes	0.00	73.31
	1510 Interest Earnings	0.00	367.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>36,021.58</b>	<b>36,255.36</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	6,000.00	10,925.00
			4XX	Purchased Property Services	0.00	2,404.00
			7XX	Property and Equipment Acquisition	0.00	816.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,000.00	14,145.00	

Schedule Of Changes Worksheet				Fund Code 61
Beginning Fund Balance				42,416.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,255.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,145.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				64,526.85 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	90,226.21	85,422.54
	6100 Material Prior Period Revenue Adjustments	-154.07	-2,311.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>90,072.14</u>	<u>83,111.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	86,046.43	75,579.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>86,046.43</u>	<u>75,579.04</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	36,806.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,111.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,579.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,338.32	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	52.28	150.14
	1920 Contributions/Donations from Private Sources	1,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,052.28</u>	<u>150.14</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,000.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	42,160.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,310.61	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	47,313.24	40,904.78
XX	39X	1XXX	112 Certified Teacher Staff Salaries	57,770.55	89,192.96
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	757,784.19	837,239.44
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	16,077.04	32,135.47
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	2,402.12	2,838.69
XX	XXX	26XX	41X Energy Utility Services	50,238.86	53,965.91
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	469,193.51
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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0374 West Yellowstone K-12

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,556.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	38,556.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,852.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	55,520.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	63,085.17
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,434.33	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,711.02	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,052.29	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	989.65	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,413.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	577.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	8,907.00	0.00	0.00	0.00	0.00
<b>Totals</b>			63,085.17	0.00	0.00	0.00	0.00

63,085.17

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	763,900.00	0.00	0.00	0.00	763,900.00
Land Improvements	161,022.20	0.00	0.00	0.00	161,022.20
Buildings	4,723,485.19	-0.42	0.00	0.00	4,723,484.77
Machinery and Equipment	59,539.00	12,975.00	0.00	0.00	72,514.00
Totals at Historical Cost	5,707,946.39	12,974.58	0.00	0.00	5,720,920.97
<b>Depreciation</b>					
Improvement Accum	115,024.38	9,705.00	9,705.19	0.00	134,434.57
Building Accum	1,625,723.15	94,520.90	89,797.21	0.00	1,810,041.26
Machinery and Equipment Accum	41,878.97	5,293.00	6,865.26	0.00	54,037.23
Total Accumulated Depreciation	1,782,626.50	109,518.90	106,367.66	0.00	1,998,513.06
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,925,319.89	-96,544.32	-106,367.66	0.00	3,722,407.91

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	180.31	0.00	0.00
Financial Administration (25XX)	3,998.75	0.00	0.00
Operations and Maintenance (26XX)	17,590.44	0.00	0.00
Unallocated	84,598.16	0.00	0.00
Total Depreciation for FY2016	106,367.66	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	57,678.65	2,137.10	0.00	0.00	59,815.75	0.00	59,815.75
Total Governmental Activity							
Non-bond Long-Term Liabilities	57,678.65	2,137.10	0.00	0.00	59,815.75	0.00	59,815.75
<b>Bond(s)</b>							
07/28/2015	0.00	3,497,500.00	140,000.00	0.00	3,357,500.00	135,000.00	3,222,500.00
07/28/2015	0.00	3,497,500.00	140,000.00	0.00	3,357,500.00	135,000.00	3,222,500.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	6,995,000.00	280,000.00	0.00	6,715,000.00	270,000.00	6,445,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	252,883.72	52,130.31	0.00	305,014.03
Net Pension - TRS	1,446,234.00	125,353.00	0.00	1,571,587.00